

1 AMENDMENT TO HOUSE BILL 2381

2 AMENDMENT NO. \_\_\_\_\_. Amend House Bill 2381 by replacing  
3 everything after the enacting clause with the following:

4 "Section 5. The Riverboat Gambling Act is amended by  
5 changing Sections 12 and 13 as follows:

6 (230 ILCS 10/12) (from Ch. 120, par. 2412)

7 Sec. 12. Admission tax; fees.

8 (a) A tax is hereby imposed upon admissions authorized  
9 pursuant to this Act. Until July 1, 2002, the rate is at-a  
10 rate-of \$2 per person admitted. Beginning July 1, 2002, the  
11 rate is \$3 per person admitted. This admission tax is  
12 imposed upon the licensed owner conducting gambling.

13 (1) The admission tax shall be paid for each  
14 admission.

15 (2) (Blank).

16 (3) The riverboat licensee may issue tax-free  
17 passes to actual and necessary officials and employees of  
18 the licensee or other persons actually working on the  
19 riverboat.

20 (4) The number and issuance of tax-free passes is  
21 subject to the rules of the Board, and a list of all  
22 persons to whom the tax-free passes are issued shall be

1 filed with the Board.

2 (b) From the \$2 tax imposed under subsection (a), a  
3 municipality shall receive from the State \$1 for each person  
4 embarking on a riverboat docked within the municipality, and  
5 a county shall receive \$1 for each person embarking on a  
6 riverboat docked within the county but outside the boundaries  
7 of any municipality. The municipality's or county's share  
8 shall be collected by the Board on behalf of the State and  
9 remitted quarterly by the State, subject to appropriation, to  
10 the treasurer of the unit of local government for deposit in  
11 the general fund.

12 (c) The licensed owner shall pay the entire admission  
13 tax to the Board. Such payments shall be made daily.  
14 Accompanying each payment shall be a return on forms provided  
15 by the Board which shall include other information regarding  
16 admissions as the Board may require. Failure to submit  
17 either the payment or the return within the specified time  
18 may result in suspension or revocation of the owners license.

19 (d) The Board shall administer and collect the admission  
20 tax imposed by this Section, to the extent practicable, in a  
21 manner consistent with the provisions of Sections 4, 5, 5a,  
22 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b, 6c, 8, 9 and 10 of  
23 the Retailers' Occupation Tax Act and Section 3-7 of the  
24 Uniform Penalty and Interest Act.

25 (Source: P.A. 91-40, eff. 6-25-99.)

26 (230 ILCS 10/13) (from Ch. 120, par. 2413)

27 Sec. 13. Wagering tax; rate; distribution.

28 (a) Until January 1, 1998, a tax is imposed on the  
29 adjusted gross receipts received from gambling games  
30 authorized under this Act at the rate of 20%.

31 From Beginning January 1, 1998 until July 1, 2002, a  
32 privilege tax is imposed on persons engaged in the business  
33 of conducting riverboat gambling operations, based on the

1 adjusted gross receipts received by a licensed owner from  
2 gambling games authorized under this Act at the following  
3 rates:

4 15% of annual adjusted gross receipts up to and  
5 including \$25,000,000;

6 20% of annual adjusted gross receipts in excess of  
7 \$25,000,000 but not exceeding \$50,000,000;

8 25% of annual adjusted gross receipts in excess of  
9 \$50,000,000 but not exceeding \$75,000,000;

10 30% of annual adjusted gross receipts in excess of  
11 \$75,000,000 but not exceeding \$100,000,000;

12 35% of annual adjusted gross receipts in excess of  
13 \$100,000,000.

14 Beginning July 1, 2002, a privilege tax is imposed on  
15 persons engaged in the business of conducting riverboat  
16 gambling operations, based on the adjusted gross receipts  
17 received by a licensed owner from gambling games authorized  
18 under this Act at the following rates:

19 15% of annual adjusted gross receipts up to and  
20 including \$25,000,000;

21 22.5% of annual adjusted gross receipts in excess of  
22 \$25,000,000 but not exceeding \$50,000,000;

23 27.5% of annual adjusted gross receipts in excess of  
24 \$50,000,000 but not exceeding \$75,000,000;

25 32.5% of annual adjusted gross receipts in excess of  
26 \$75,000,000 but not exceeding \$100,000,000;

27 37.5% of annual adjusted gross receipts in excess of  
28 \$100,000,000 but not exceeding \$150,000,000;

29 45% of annual adjusted gross receipts in excess of  
30 \$150,000,000 but not exceeding \$200,000,000;

31 50% of annual adjusted gross receipts in excess of  
32 \$200,000,000.

33 The taxes imposed by this Section shall be paid by the  
34 licensed owner to the Board not later than 3:00 o'clock p.m.

1 of the day after the day when the wagers were made.

2 (b) Until January 1, 1998, 25% of the tax revenue  
3 deposited in the State Gaming Fund under this Section shall  
4 be paid, subject to appropriation by the General Assembly, to  
5 the unit of local government which is designated as the home  
6 dock of the riverboat. Beginning January 1, 1998, from the  
7 tax revenue deposited in the State Gaming Fund under this  
8 Section, an amount equal to 5% of adjusted gross receipts  
9 generated by a riverboat shall be paid monthly, subject to  
10 appropriation by the General Assembly, to the unit of local  
11 government that is designated as the home dock of the  
12 riverboat.

13 (c) Appropriations, as approved by the General Assembly,  
14 may be made from the State Gaming Fund to the Department of  
15 Revenue and the Department of State Police for the  
16 administration and enforcement of this Act.

17 (c-5) After the payments required under subsections (b)  
18 and (c) have been made, an amount equal to 15% of the  
19 adjusted gross receipts of a riverboat (1) that relocates  
20 pursuant to Section 11.2, or (2) for which an owners license  
21 is initially issued after the effective date of this  
22 amendatory Act of 1999, whichever comes first, shall be paid  
23 from the State Gaming Fund into the Horse Racing Equity Fund.

24 (c-10) Each year the General Assembly shall appropriate  
25 from the General Revenue Fund to the Education Assistance  
26 Fund an amount equal to the amount paid into the Horse Racing  
27 Equity Fund pursuant to subsection (c-5) in the prior  
28 calendar year.

29 (c-15) After the payments required under subsections  
30 (b), (c), and (c-5) have been made, an amount equal to 2% of  
31 the adjusted gross receipts of a riverboat (1) that relocates  
32 pursuant to Section 11.2, or (2) for which an owners license  
33 is initially issued after the effective date of this  
34 amendatory Act of 1999, whichever comes first, shall be paid,

1 subject to appropriation from the General Assembly, from the  
2 State Gaming Fund to each home rule county with a population  
3 of over 3,000,000 inhabitants for the purpose of enhancing  
4 the county's criminal justice system.

5 (c-20) Each year the General Assembly shall appropriate  
6 from the General Revenue Fund to the Education Assistance  
7 Fund an amount equal to the amount paid to each home rule  
8 county with a population of over 3,000,000 inhabitants  
9 pursuant to subsection (c-15) in the prior calendar year.

10 (c-25) After the payments required under subsections  
11 (b), (c), (c-5) and (c-15) have been made, an amount equal to  
12 2% of the adjusted gross receipts of a riverboat (1) that  
13 relocates pursuant to Section 11.2, or (2) for which an  
14 owners license is initially issued after the effective date  
15 of this amendatory Act of 1999, whichever comes first, shall  
16 be paid from the State Gaming Fund into the State  
17 Universities Athletic Capital Improvement Fund.

18 (d) From time to time, the Board shall transfer the  
19 remainder of the funds generated by this Act into the  
20 Education Assistance Fund, created by Public Act 86-0018, of  
21 the State of Illinois.

22 (e) Nothing in this Act shall prohibit the unit of local  
23 government designated as the home dock of the riverboat from  
24 entering into agreements with other units of local government  
25 in this State or in other states to share its portion of the  
26 tax revenue.

27 (f) To the extent practicable, the Board shall  
28 administer and collect the wagering taxes imposed by this  
29 Section in a manner consistent with the provisions of  
30 Sections 4, 5, 5a, 5b, 5c, 5d, 5e, 5f, 5g, 5i, 5j, 6, 6a, 6b,  
31 6c, 8, 9, and 10 of the Retailers' Occupation Tax Act and  
32 Section 3-7 of the Uniform Penalty and Interest Act.

33 (Source: P.A. 90-548, eff. 12-4-97; 91-40, eff. 6-25-99.)

1           Section 99. Effective date. This Act takes effect upon  
2    becoming law.".